

Form F-66 (IA-2) (6-30-2015)				
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CITY OF GREENFIELD, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200100400000</div> <div>GREENFIELD CITY</div> <div>PO BOX 95</div> <div>GREENFIELD IA 50849 0095</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	663,518		663,518	647,797
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	663,518		663,518	647,797
Delinquent property taxes	0		0	
TIF revenues	327,938		327,938	305,000
Other city taxes	224,147	0	224,147	180,569
Licenses and permits	8,268	0	8,268	5,900
Use of money and property	31,611	20,106	51,717	344,380
Intergovernmental	284,158	0	284,158	414,378
Charges for fees and service	39,967	4,955,600	4,995,567	5,187,662
Special assessments	12,581	0	12,581	12,000
Miscellaneous	207,548	198,852	406,400	41,000
Other financing sources	657,456	46,716	704,172	451,965
Total revenues and other sources	2,457,192	5,221,274	7,678,466	7,590,651
Expenditures and Other Financing Uses				
Public safety	362,684	0	362,684	428,147
Public works	440,224	0	440,224	547,884
Health and social services	0	0	0	500
Culture and recreation	262,492	0	262,492	200,591
Community and economic development	63,871	0	63,871	80,600
General government	453,034	0	453,034	470,493
Debt service	370,954	0	370,954	45,957
Capital projects	30,515	0	30,515	140,000
Total governmental activities expenditures	1,983,774	0	1,983,774	1,914,172
Business type activities	0	5,138,571	5,138,571	5,876,266
Total ALL expenditures	1,983,774	5,138,571	7,122,345	7,790,438
Other financing uses, including transfers out	498,667	4,726	503,393	451,965
Total ALL expenditures/And other financing uses	2,482,441	5,143,297	7,625,738	8,242,403
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-25,249	77,977	52,728	-651,752
Beginning fund balance July 1, 2014	2,236,331	3,756,146	5,992,477	6,083,114
Ending fund balance June 30, 2015	2,211,082	3,834,123	6,045,205	5,431,362
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 325,528	Other long-term debt	\$ 0	
Revenue debt	\$ 4,439,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 1,041,488			
		General obligation debt limit	\$ 4,708,841	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
REBECCA HAASE	→	641	743-2183	n/a
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF GREENFIELD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
	Indicate by entering an X in the appropriate box on this sheet ONLY														
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES														
2	Taxes levied on property	449,864	166,779		46,875			663,518			663,518				
3	Less: Uncollected property taxes - Levy year							0			0				
4	Net current property taxes	449,864	166,779		46,875	0		663,518		T01	663,518				
5	Delinquent property taxes							0		T01	0				
6	Total property tax	449,864	166,779		46,875	0	0	663,518			663,518				
7	TIF revenues			327,938				327,938		T01	327,938				
	Other city taxes														
8	Utility tax replacement excise taxes	19,225						19,225		T15	19,225				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0				
10	Parimutuel wager tax							0		C30	0				
11	Gaming wager tax							0		C30	0				
12	Mobile home tax							0		T19	0				
13	Hotel/motel tax							0		T19	0				
14	Other local option taxes		204,922					204,922		T09	204,922				
15	TOTAL OTHER CITY TAXES	19,225	204,922	0	0	0	0	224,147	0		224,147				
16	Section B - LICENSES AND PERMITS	8,268						8,268		T29	8,268				
17	Section C - USE OF MONEY AND PROPERTY														
18	Interest	4,491	1,707					6,198	20,106	U20	26,304				
19	Rents and royalties	25,413						25,413		U40	25,413				
20	Other miscellaneous use of money and property							0		U20	0				
21								0			0				
22	TOTAL USE OF MONEY AND PROPERTY	29,904	1,707	0	0	0	0	31,611	20,106		51,717				
23															
24	Section D - INTERGOVERNMENTAL														
25															
26	Federal grants and reimbursements														
27	Federal grants	49,087						49,087		B89	49,087				
28	Community development block grants							0		B50	0				
29	Housing and urban development							0		B50	0				
30	Public assistance grants							0		B79	0				
31	Payment in lieu of taxes							0		B30	0				
32								0			0				
33	Total Federal grants and reimbursements	49,087	0	0	0	0	0	49,087	0		49,087				
34															
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH B.	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)				
41	Section D - INTERGOVERNMENTAL - Continued														
42															
43	State shared revenues														
44	Road use taxes		206,093					206,093		C46	206,093				
45															
46															
47															
48	Other state grants and reimbursements														
49	State grants	10,200	2,926					13,126		C89	13,126				
50	Iowa Department of Transportation							0		C89	0				
51	Iowa Department of Natural Resources							0		C89	0				
52	Iowa Economic Development Authority							0		C89	0				
53	CEBA grants							0		C89	0				
54	Commercial & Industrial Replacement Claim							0		C89	0				
55								0			0				
56								0			0				
57								0			0				
58								0			0				
59								0			0				
60	Total state	10,200	209,019	0	0	0	0	219,219	0		219,219				
61															
62	Local grants and reimbursements														
63	County contributions		9,959					9,959			9,959				
64	Library service							0		D89	0				
65	Township contributions		50					50		D89	50				
66	Fire/EMT service	5,843						5,843		D89	5,843				
67								0		D89	0				
68								0			0				
69								0			0				
70	Total local grants and reimbursements	5,843	10,009	0	0	0	0	15,852	0		15,852				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	65,130	219,028	0	0	0	0	284,158	0		284,158				
72	Section E - CHARGES FOR FEES AND SERVICE														
73	Water							0	830,838	A91	830,838				
74	Sewer							0	209,069	A8Ø	209,069				
75	Electric							0	3,915,693	A92	3,915,693				
76	Gas							0		A93	0				
77	Parking							0		A6Ø	0				
78	Airport	5,116						5,116		AØ1	5,116				
79	Landfill/garbage							0		A81	0				
80	Hospital							0		A36	0				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH B	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)				
		(a)	(b)	(c)	(d)	(e)	(f)								
81	Section E - CHARGES FOR FEES AND SERVICE - Continued														
82	Transit							0		A94	0				
83	Cable TV							0		T15	0				
84	Internet							0		A03	0				
85	Telephone							0		A03	0				
86	Housing authority							0		A50	0				
87	Storm water							0		A80	0				
88	Other:														
89	Nursing home							0		A89	0				
90	Police service fees							0		A89	0				
91	Prisoner care							0		A89	0				
92	Fire service charges							0		A89	0				
93	Ambulance charges							0		A89	0				
94	Sidewalk street repair charges							0		A44	0				
95	Housing and urban renewal charges							0		A50	0				
96	River port and terminal fees							0		A87	0				
97	Public scales							0		A89	0				
98	Cemetery charges							0		A03	0				
99	Library charges		896					896		A89	896				
100	Park, recreation, and cultural charges							0		A61	0				
101	Animal control charges							0		A89	0				
102	Other charges - Specify							0			0				
103	Miscellaneous and refunds	33,955						33,955			33,955				
104	TOTAL CHARGES FOR SERVICE	39,071	896	0	0	0	0	39,967	4,955,600		4,995,567				
105															
106	Section F - SPECIAL ASSESSMENTS				12,581			12,581		U01	12,581				
107	Section G - MISCELLANEOUS														
108	Contributions		190,268					190,268		U99	190,268				
109	Deposits and sales/fuel tax refunds							0		U99	0				
110	Sale of property and merchandise							0		U11	0				
111	Fines	7,538						7,538		U30	7,538				
112	Internal service charges							0		NR	0				
113	Other miscellaneous - Specify							0			0				
114	Miscellaneous and refunds	9,488	254					9,742	67,011		76,753				
115	Patronage rebates							0	81,824		81,824				
116	Sewer fees unremitted							0	5,912		5,912				
117	Contribution-in-aid of construction							0	3,732		3,732				
118	Revolving loan collections							0	40,373		40,373				
119								0			0				
120	TOTAL MISCELLANEOUS	17,026	190,522	0	0	0	0	207,548	198,852		406,400				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH B	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	628,488	783,854	327,938	59,456	0	0	1,799,736	5,174,558		6,974,294				
122															
123	Section H - OTHER FINANCING SOURCES														
124	Proceeds of capital asset sales	1,526						1,526	41,990	NR	43,516				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0				
127	Regular transfers in and interfund loans	88,080	65,000			30,515		183,595	4,726		188,321				
128	Internal TIF loans and transfers in				315,072			315,072			315,072				
129	Payment from Electric and Water	110,000			47,263			157,263			157,263				
130								0			0				
131	TOTAL OTHER FINANCING SOURCES	199,606	65,000	0	362,335	30,515	0	657,456	46,716		704,172				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	828,094	848,854	327,938	421,791	30,515	0	2,457,192	5,221,274		7,678,466				
133															
134	Beginning fund balance July 1, 2014	561,474	794,228	4,379	876,250	0		2,236,331	3,756,146		5,992,477				
135															
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,389,568	1,643,082	332,317	1,298,041	30,515	0	4,693,523	8,977,420		13,670,943				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH E		
	CITY OF GREENFIELD										
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)
1	Section A — PUBLIC SAFETY										
2	Police department/Crime prevention — Current operation	197,214	23,002					220,216		E62	220,216
3	Purchase of land and equipment							0		G62	0
4	Construction	26,770						26,770		F62	26,770
5	Jail — Current operation							0		E04	0
6	Purchase of land and equipment							0		G04	0
7	Construction							0		F04	0
8	Emergency management — Current operation	6,640						6,640		E89	6,640
9	Purchase of land and equipment							0		G89	0
10	Flood control — Current operation							0		E59	0
11	Purchase of land and equipment							0		G59	0
12	Construction							0		F59	0
13	Fire department — Current operation	36,523						36,523		E24	36,523
14	Purchase of land and equipment							0		G24	0
15	Construction	72,535						72,535		F24	72,535
16	Ambulance — Current operation							0		E32	0
17	Purchase of land and equipment							0		G32	0
18	Building inspections — Current operation							0		E66	0
19	Purchase of land and equipment							0		G66	0
20	Construction							0		F66	0
21	Miscellaneous protective services — Current operation							0		E66	0
22	Purchase of land and equipment							0		G66	0
23	Construction							0		F66	0
24	Animal control — Current operation							0		E32	0
25	Purchase of land and equipment							0		G32	0
26	Construction							0		F32	0
27	Other public safety — Current operation							0		E89	0
28	Purchase of land and equipment							0		G89	0
29								0			0
30								0			0
31								0			0
32								0			0
33								0			0
34								0			0
35								0			0
36								0			0
37								0			0
38								0			0
39								0			0
40	TOTAL PUBLIC SAFETY	339,682	23,002	0	0	0	0	362,684			362,684

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	91,530	253,049					344,579		E44	344,579	42
43	Purchase of land and equipment	12,787	44,787					57,574		G44	57,574	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	10,314						10,314		E01	10,314	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	27,757						27,757		E81	27,757	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	142,388	297,836	0	0	0	0	440,224			440,224	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH E	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											
82	Welfare assistance — Current operation							0		E79	0	
83	Purchase of land and equipment							0		G79	0	
84	City hospital — Current operation							0		E36	0	
85	Purchase of land and equipment							0		G36	0	
86	Construction							0		F36	0	
87	Payments to private hospitals — Current operation							0		E36	0	
88	Health regulation and inspections — Current operation							0		E32	0	
89	Purchase of land and equipment							0		G32	0	
90	Construction							0		F32	0	
91	Water, air, and mosquito control — Current operation							0		E32	0	
92	Purchase of land and equipment							0		G32	0	
93	Construction							0		F32	0	
94	Community mental health — Current operation							0		E32	0	
95	Purchase of land and equipment							0		G32	0	
96	Construction							0		F32	0	
97	Other health and social services — Current operation							0		E79	0	
98	Purchase of land and equipment							0		G79	0	
99	Construction							0		F79	0	
100								0			0	
101								0			0	
102								0			0	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation		84,432					84,432		E52	84,432	122
123	Purchase of land and equipment		13,530					13,530		G52	13,530	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	77,314	3,829					81,143		E61	81,143	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	80,787	2,100					82,887		E61	82,887	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	500						500		E61	500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	158,601	103,891	0	0	0	0	262,492			262,492	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	46,626		17,245				63,871		E89	63,871	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	46,626	0	17,245	0	0	0	63,871			63,871	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF GREENFIELD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,541	914					9,455		E29	9,455	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	75,075	9,540					84,615		E23	84,615	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	19,045						19,045		E31	19,045	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	127,486						127,486		E89	127,486	172
173	Purchase of land and equipment	212,433						212,433		G89	212,433	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	442,580	10,454	0	0	0	0	453,034			453,034	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal paid				347,694			347,694			347,694	178
179	Interest paid				23,260			23,260			23,260	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	370,954	0	0	370,954			370,954	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport					30,515		30,515			30,515	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	30,515	0	30,515			30,515	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	30,515	0	30,515			30,515	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,129,877	435,183	17,245	370,954	30,515	0	1,983,774			1,983,774	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GREENFIELD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH E	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)
	197	Section I — BUSINESS TYPE ACTIVITIES										
	198	Water — Current operation								643,014	E91	643,014
	199	Purchase of land and equipment								16,297	G91	16,297
	200	Construction									F91	0
	201	Sewer and sewage disposal — Current operation								270,019	E80	270,019
	202	Purchase of land and equipment								24,949	G80	24,949
	203	Construction									F80	0
	204	Electric — Current operation								3,299,976	E92	3,299,976
	205	Purchase of land and equipment								29,603	G92	29,603
	206	Construction									F92	0
	207	Gas Utility — Current operation									E93	0
	208	Purchase of land and equipment									G93	0
	209	Construction									F93	0
	210	Parking — Current operation									E60	0
	211	Purchase of land and equipment									G60	0
	212	Construction									F60	0
	213	Airport — Current operation									E01	0
	214	Purchase of land and equipment									G01	0
	215	Construction									F01	0
	216	Landfill/Garbage — Current operation									E81	0
	217	Purchase of land and equipment									G81	0
	218	Construction									F81	0
	219	Hospital — Current operation									E36	0
	220	Purchase of land and equipment									G36	0
	221	Construction									F36	0
	222	Transit — Current operation									E94	0
	223	Purchase of land and equipment									G94	0
	224	Construction									F94	0
	225	Cable TV, telephone, Internet — Current operation									E03	0
	226	Purchase of land and equipment									G03	0
	227	Housing authority — Current operation									E50	0
	228	Purchase of land and equipment									G50	0
	229	Construction									F50	0
	230	Storm water — Current operation									E80	0
	231	Purchase of land and equipment									G80	0
	232	Construction									F80	0
	233											
	234											
	235											
	236											

3 BASIS

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF GREENFIELD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								661,102		661,102	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Payment to City								110,000		110,000	246
247	Revolving loans made								83,611		83,611	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,138,571		5,138,571	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,129,877	435,183	17,245	370,954	30,515	0	1,983,774	5,138,571		7,122,345	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	65,000	118,595					183,595	4,726		188,321	255
256	Internal TIF loans/repayments and transfers out			315,072				315,072			315,072	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	65,000	118,595	315,072	0	0	0	498,667	4,726		503,393	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,194,877	553,778	332,317	370,954	30,515	0	2,482,441	5,143,297		7,625,738	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	5,000	1,089,304	0	927,087	0		2,021,391			2,021,391	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	189,691						189,691			189,691	267
268	Total Governmental	194,691	1,089,304	0	927,087	0	0	2,211,082			2,211,082	268
269	Proprietary								3,834,123		3,834,123	269
270	Total ending fund balance June 30, 2015	194,691	1,089,304	0	927,087	0	0	2,211,082	3,834,123		6,045,205	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,389,568	1,643,082	332,317	1,298,041	30,515	0	4,693,523	8,977,420		13,670,943	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GREENFIELD

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....M05 \$

Health.....M32

Highways.....M44

Transit subsidies.....M94

Libraries.....M52

Police protection.....M62

Sewerage.....M80

Sanitation.....M81

All other.....M89 \$

Purpose

Amount paid to State

Highways.....L44 \$

All other.....L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,015,118

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 871,855	29U \$	39U \$ 86,327	49U \$ 160,528	49U \$	49U \$ 625,000	49U \$	191 \$ 22,078
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U 3,870,000	29U	39U 310,000	49U	49U	49U 3,560,000		192 111,625
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 1,349,182	29U	39U 307,694	49U	49U 1,041,488	49U	49U	189 18,143
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Capital lease-electric	19U 379,000	29U	39U 125,000	49U	49U	49U 254,000	49U	189 6,072
11. Street improvements	19U 205,000	29U	39U 40,000	49U 165,000	49U	49U	49U	189 5,118
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	6,675,037	0	869,021	325,528	1,041,488	4,439,000	0	163,036

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 0

Outstanding as of JUNE 30, 2015

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

\$

94,176,822

x .05 = \$

4,708,841

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$ 1,707,804	\$ 0	0	4,337,401	6,045,205

REMARKS

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